CENTRAL FAX CENTER
SEP 1 5 2000

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FROM:

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Florence S. Chamoures

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SEP 1 5 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Charles Ahn et al

Docket No.:

26068-27B

Serial No.:

10/582,813

Examiner:

Dao H. Nguyen

Filed:

June 14, 2006

Art Unit:

2818

Title:

Magnetoelectronic Devices Based on Colossal Magnetoresistive Thin Films

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22315-1450

TRANSMITTAL

Enclosed please find the following items regarding the above referenced patent application:

Amendment and Response (12 Sheets)

While no fee is believed to be due, the Commissioner is authorized to charge any necessary fee to deposit account 50-0447.

Respectfully submitted,

Jennifer A. Calcagni, Reg. No. 50,207

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Films

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION REQUIREMENT

Dear Sir:

In response to the Restriction Requirement issued on August 27, 2008, please take the following amendments and remarks into consideration prior to issuing the next Office action: